

From: "Kail Powers" <kpowers@wucpas.com>
To: "William L. Gibbons (wgibbons)" <wgibbons@memphis.edu>
Date: 4/13/2018 11:29:53 AM
Subject: RE: Updated Items Request
Attachments: MSCC Agreement 2017.pdf

Bill,

I have attached the document that I believe you may be referring to. Please let me know if this is not the document that was mentioned in your previous email.

I have reviewed this document, however, I would expect these particular donors to be mentioned in the document to be a part of this campaign. I understand that the donors want to remain anonymous and I want to reassure you that we will keep this information confidential. Confidentiality is a key part of our client service for the work performed on behalf of our clients and any stakeholders involved.

We understand that these items are considered restricted net assets, but according to generally accepted accounting principles (GAAP) and generally accepted auditing standards (GAAS) the donor must restrict these assets. Therefore, the donor must specifically restrict the contribution.

Please let us know if there are any questions/concerns.

Thanks,

Kail Powers | Audit Associate

Watkins Uiberall, PLLC | Certified Public Accountants

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From: William L. Gibbons (wgibbons) [mailto:wgibbons@memphis.edu]
Sent: Friday, April 13, 2018 4:08 AM
To: Kail Powers <kpowers@wucpas.com>
Cc: Brooks Heyman <bheyman@wucpas.com>; Sharon Walker <swalker@memphiscrime.org>; Lee Hood <lee@wtdcpa.com>; Irussell@memphiscrime.org
Subject: Re: Updated Items Request

Kail,

I think I explained these pledges in my email to you late Wednesday afternoon. (If you did not get that email, let me know.)

I think we may be calling commitments for the MPD retention/recruitment effort pledges when you may view them as promises or intents. For our own tracking purposes, we lump them together in one pledge document.

Also, I emphasize that these contributions/pledges are confidential. None of these donors want to be identified publicly

because they do not want to be accused of somehow currying favor with the police.

As I noted in my Wednesday email, there is only one \$20,000 pledge from American Residential Services (the one for MPD) - not two as reflected on your attachment.

The minutes of our January 2018 Board meeting will not be final until approved at our April 26 Board meeting. We will be glad to furnish them then (although I note they do not relate to a meeting that occurred during the fiscal year being audited).

Hope all of that makes sense. I am traveling but will be back in Memphis Monday. Feel free to call me then if you have any questions.

Bill Gibbons

Sent from my iPhone

On Apr 12, 2018, at 10:08 AM, Kail Powers <kpowers@wucpas.com> wrote:

Hi Bill,

I have attached an updated list of pledge items outstanding. On tab 1 of the attached excel document is a list of donor pledges included in receivables as of year-end that were selected for testing. For these items on tab 1 could you obtain an email or other form of written documentation from the donor stating the donors name, amount pledged, payment terms, and any restrictions the donor has placed on the pledge. This support needs to come from the donor and be in writing.

We have received board minutes through October 26, 2017. Have there been any meetings since this date? If so, can you provide the minutes for these meetings? Has the next board meeting been scheduled? If so, what is the date of the next meeting?

I sent Amy a list of items needed this morning. I also still need the fixed asset information from Sharon.

Please let me know if you have any questions/concerns.

Thanks,

Kail Powers | Audit Associate

Watkins Uiberall, PLLC | Certified Public Accountants

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<Updated Items Request.xlsx>

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